

OPINION
47-223

May 21, 1947 (OPINION)

TAXATION

RE: Crops on Land Sold by Counties - Who Entitled to

Re: South Half of 25-164-52 - Zoller-Eid

Your letter of May 19 which was not in your letter of May 2, with reference to the right of the county to retain the crop for the year 1941.

You state that on July 17, 1941, a deed was issued to Mr. Zoller by Pembina County covering the above described land. The general rule is that at the time of the sale, if the crop is matured to such an extent that it no longer takes sustenance from the soil, it would be the property of the seller. It is very doubtful that the crops were matured on July seventeenth and I do not presume that the county made any reservation of the crops in the deed.

In the recent case of *Rosenstein v. Williams County*, 73 N.D. 363, this question was squarely before the Supreme Court and the court held in its opinion that "the deed from the county to such former owner operates to vest in the grantee in such deed all interest and right of the county to such former owner operates to vest in the grantee in such deed all interest and right of the county in and to crops then growing on the land, as well as title to any unaccrued rent for use of the land."

We are agreed that upon the facts presented, under the decision of the Supreme Court in the case quoted, the county would not be entitled to the crop for the year 1941.

NELS G. JOHNSON

Attorney General